

**CITY OF BURBANK
FINANCE DEPARTMENT
TRANSIENT PARKING TAX RETURN**

	<u>Period Covered</u>			
Reporting Quarter:	1 st	2 nd	3 rd	4 th
(Please circle reported quarter)				
Months Covered:	July – Aug – Sept	Oct – Nov - Dec	Jan - Feb – Mar	Apr – May - Jun
Due Date	Oct	Jan	Apr	Jul
(Last Day of)				
Delinquent	Nov	Feb	May	Aug
(First Day of)				
Year:	_____			

- | | | |
|----|---|----------|
| 1. | TOTAL PARKING FEES FROM ALL TRANSIENT OCCUPANCIES | \$ _____ |
| 2. | DEDUCTIONS (ALLOWABLE) | |
| | a. Any person as to whom or any occupancy as to which it is beyond the power of the City to impose the tax herein provided (Approved Certificate of Exemption must be provided) | \$ _____ |
| | b. Other (Specify deduction and attach an explanation) | \$ _____ |
| 3. | TOTAL DEDUCTIONS (Add Lines 2a & 2b) | \$ _____ |
| 4. | TOTAL TAXABLE PARKING FEES (Subtract line 3 from line 1) | \$ _____ |
| 5. | PARKING TAX RATE | 12.0% |
| 6. | PARKING TAX DUE (Twelve percent (12.0%) of line 4) | \$ _____ |
| 7. | PENALTIES (Reference the second page of this form for a detailed explanation of the penalties and the application thereof) | \$ _____ |
| 8. | INTEREST (Reference the second page of this form for a detailed explanation of the interest and the application thereof) | |
| 9. | TOTAL PARKING TAX, PENALTIES, AND INTEREST DUE AND PAYABLE | \$ _____ |

UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA, I DECLARE THAT I HAVE EXAMINED THIS FORM AND TO THE BEST OF MY KNOWLEDGE THE AFOREMENTIONED IS TRUE AND COMPLETE.

NAME _____ DATE _____

TITLE _____

NAME OF PARKING FACILITY OPERATOR/MANAGING AGENT _____

ADDRESSES (PARKING FACILITY) _____

(MAILING) _____

PARKING FACILITY ACCOUNT AND/OR LOT NO. _____

SIGNATURE _____ DAYTIME TELEPHONE NUMBER () _____

**NOTE: Make check payable to City of Burbank. Send to Financial Services – Revenue, P.O. Box 6459, Burbank, CA 91510.
MAIL IN TIME TO AVOID PENALTIES.**

SECTION 2-4-1909. REPORTING AND REMITTING

Each operator shall, on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the Tax Administrator, make a return to the Tax Administrator, on forms provided by the Tax Administrator, of the total parking fees charged and received and the amount of tax collected for transient parking occupancies. At the time the return is filed, the full amount of the tax collected and the tax not collected but required to be collected shall be remitted to the Tax Administrator. The Administrator may establish shorter reporting periods for any certificate holder if he or she deems it necessary in order to ensure collection of the tax and may also require further information in the return. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this article shall be held in trust for the City until payment thereof is made to the Tax Administrator.

SECTION 2-4-1912. PENALTIES AND INTEREST

- (a) **Original Delinquency.** Any tax or portion thereof collected or required to be collected by an operator that is not remitted to the Tax Administrator before the due dates specified in Section 2-4-1909 is delinquent. Any operator who fails to remit any tax or portion of any tax imposed by this article within the time required shall pay a penalty of ten percent (10%) of the amount of the tax due in addition to the amount of the tax.
- (b) **Continued Delinquency.** If the tax due or any portion thereof is not remitted to the Tax Administrator within thirty (30) days after the due date, the operator shall pay a second delinquency penalty of twenty percent (20%) of the amount of the tax due in addition to the amount of the tax and the ten percent (10%) penalty first imposed.
- (c) **Fraud.** If the Tax Administrator determines that the nonpayment of the tax or portion of any tax due under this article is due to fraud or intentional disregard of this article, a penalty of twenty-five percent (25%) of the amount of the tax due shall be added thereto in addition to the penalties stated in subparagraphs (a) and (b) of this section.
- (d) **Interest.** In addition to the penalties imposed, any operator who fails to remit any tax or portion thereof required to be collected by this article shall pay interest at the rate of one percent (1%) per month, or fraction thereof, on the amount of the tax due from the date on which the tax first became delinquent until the date the tax is paid.
- (e) **Penalties Merged With Tax.** Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the tax herein required to be paid.

See also Section 2-4-1913 for failure to collect, remit and/or report tax, and Section 2-4-1914 for operator's obligations to allow audit and to maintain all necessary documents.